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**From:**

**Sent:** Wednesday, August 06, 2008 8:43 AM

**To:**

**Cc:**

**Subject:** RE: Quick TEFRA question

Section 6233 only applies if a partnership return is filed. If no partnership return is filed, and there is no partnership, then the TEFRA procedures do not apply. We would just issue a notice of deficiency to the taxpayer containing whatever adjustment we determine appropriate. We would not create a substitute for return for a non-existent entity.